

HOUSE JOINT MEMORIAL 70

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

Ray Begaye

A JOINT MEMORIAL

REQUESTING THE FEDERAL GOVERNMENT TO INVESTIGATE THE FEDERAL WITHHOLDING OF STATE INCOME TAXES FROM NATIVE AMERICANS DOMICILED ON TRIBAL LANDS WHILE ON ACTIVE MILITARY DUTY.

WHEREAS, Native Americans have had a long history of serving their country through active duty in the armed forces of the United States during periods of both war and peace and have made great sacrifices in serving their country through active duty in the military during periods of both war and peace; and

WHEREAS, Native American veterans who were domiciled on tribal lands during their periods of active military service were exempt from paying state personal income taxes on their military pay but had state personal income taxes improperly withheld from their military pay; and

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1 WHEREAS, Native American veterans are now barred by the
2 state statute of limitations from claiming refunds of New
3 Mexico state personal income taxes improperly withheld from
4 their military income; and

5 WHEREAS, it is incumbent upon the federal government and
6 the state of New Mexico to ensure that they were not unjustly
7 enriched by the improper withholding of state personal income
8 taxes from Native American veterans; and

9 WHEREAS, time is of the essence in determining the extent
10 to which Native American veterans had state personal income
11 taxes improperly withheld from their military pay because many
12 of those veterans are elderly and many pass away each month;

13 NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE
14 STATE OF NEW MEXICO that the United States department of
15 defense be requested to conduct a study to determine the extent
16 to which the federal government withheld state income taxes
17 from the military pay of Native American veterans who were
18 domiciled within the boundaries of their tribal lands or their
19 spouses' tribal lands during their periods of active military
20 service; and

21 BE IT FURTHER RESOLVED that copies of this memorial be
22 transmitted to the president of the United States; the
23 secretary of defense; the assistant secretary of the interior
24 for Indian affairs; the president of the Navajo Nation; the
25 speaker of the Navajo Nation council; the president of the

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1 Mescalero Apache Tribe; the president of the Jicarilla Apache
2 Nation; the chairman of the Ute Mountain Ute Tribe; the
3 governors of the nineteen Indian pueblos in New Mexico; the
4 chairman of the all Indian pueblo council; the members of the
5 New Mexico congressional delegation; the governor; the
6 secretary of Indian affairs; the secretary of veterans'
7 services; and the secretary of taxation and revenue.

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